

**In the Specification**

Please add the following new sentence at the first line:

This is a divisional of prior Application No. 10/101,043, filed March 19, 2002.

Please replace the paragraph on page 9, lines 1-5 with the following paragraph:

In this embodiment, a magnetic circuit from the permanent magnet 17 to the magnetic fluid 21 to the shaft 13 to the magnetic fluid 22 to the permanent magnet 18 to the magnetic element 19 ~~case 16~~ and to the permanent magnet 17 is formed, so that a load is applied to the shaft 13.